

Hearing Date and Time: July 31, 2008 at 10:00 a.m. (Eastern)
Response Date and Time: July 24, 2008 at 4:00 p.m. (Eastern)

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Attorneys for Pioneer Speakers, Inc.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u>	:	Case No. 05-44481-(RDD)
	:	(Jointly Administered)
Debtors.	:	
	:	
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**DECLARATION OF MAX J. NEWMAN IN SUPPORT OF
PIONEER SPEAKERS, INC.'S RESPONSE TO DEBTORS' THIRTIETH OMNIBUS
OBJECTION PURSUANT TO 11 U.S.C. § 502(B) AND FED. R. BANKR. P. 3007 TO
CERTAIN (A) AMENDED CLAIMS, (B) EQUITY CLAIMS, (C) UNTIMELY
INSUFFICIENTLY DOCUMENTED CLAIM, (D) BOOKS AND RECORDS CLAIMS,
(E) UNTIMELY CLAIMS AND (F) CLAIMS SUBJECT TO MODIFICATION
("THIRTIETH OMNIBUS CLAIMS OBJECTION")**

Max J. Newman, pursuant to 28 U.S.C. § 1746, hereby declares:

1. I am a senior attorney with the firm of Butzel Long, a professional corporation, counsel for Pioneer Speakers, Inc. ("PSI"). I submit this Declaration in support of PSI's Response to Debtors' Thirtieth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (a) Amended Claims, (b) Equity Claims, (c) Untimely Insufficiently

Documented Claim, (d) Books and Records Claims, (e) Untimely Claims and (f) Claims Subject to Modification (“Thirtieth Omnibus Claims Objection”).¹

2. Attached hereto as Exhibit B is a true and correct copy of Purchase Order 450066978 issued by Delphi Automotive Systems, LLC, dated July 30, 2004.

3. Attached hereto as Exhibit C is a true and correct copy of a letter from Allison Verderber Herriott of Skadden, Arps, Slate, Meagher & Flom LLP to Max J. Newman, dated July 25, 2007.

4. Attached hereto as Exhibit E is a true and correct copy of a Proof of Claim filed by PSI, dated January 28, 2008.

5. Attached hereto as Exhibit F is a true and correct copy of an email from Douglas Cassidy to Max Newman, dated March 11, 2008.

6. Attached hereto as Exhibit G is a true and correct copy of an email from Max Newman to Douglas Cassidy, dated March 24, 2008.

7. I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed on the 24th day of July 2008.

/s/ Max J. Newman

Max J. Newman

¹ Certain of the exhibits annexed hereto were previously submitted as exhibits to PSI’s Motion for (i) Relief Under Fed. R. Bankr. P. 9024 and Fed. R. Civ. P. 60(b) from Order Expunging Claim as Untimely, (ii) for Permission to File Claim After Bar Date and (iii) in the Alternative, for Allowance of Administrative Claim (Docket No. 13833) (the “PSI Motion”). For consistency, the exhibits hereto are denoted with the same exhibit designations as previously submitted in connection with the PSI Motion. Exhibits A, D, H, I, J and K to the PSI Motion are not included herein.

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document has been served
this 24th day of July 2008 upon all parties of record through the Court's Electronic Case Filing
System.

/s/ Robert Sidorsky
Robert Sidorsky (RS2490)